

House Bill 240

By: Representative Smith of the 113th

A BILL TO BE ENTITLED
AN ACT

To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, so as to provide for the inclusion of certain historical information in tax bills and notices of decisions on appeals; to change certain provisions relating to county boards of equalization, duties, review of assessments, and appeals; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, is amended by adding a new Code section to read as follows:

"48-5-57.

Each bill for ad valorem taxes on real property shall additionally display the applicable millage rate and amount of taxes owed for such property for each of the four immediately preceding taxable years, along with the annual percentage changes in such rates and amounts, if any, from one year to the next succeeding year for each year shown."

SECTION 2.

Said chapter is further amended in Code Section 48-5-311, relating to county boards of equalization, duties, review of assessments, and appeals, by revising division (e)(5)(D)(i) as follows:

"(D)(i) The decision of the county board of equalization shall be in writing, shall be signed by each member of the board, shall specifically decide each question presented by the appeal, shall specify the reason or reasons for each such decision as to the specific issues of taxability, uniformity of assessment, value, or denial of homestead exemptions depending upon the specific issue or issues raised by the taxpayer in the course of such taxpayer's appeal, shall state that with respect to the appeal no member of the board is disqualified from acting by virtue of subsection (j) of this Code

section, and shall certify the date on which notice of the decision is given to the parties. Notice of the decision shall be given to each party by sending a copy of the decision by registered or certified mail or statutory overnight delivery to the appellant and by filing the original copy of the decision with the county board of tax assessors. Such notice shall additionally display the applicable millage rate and amount of taxes owed for such property for each of the four immediately preceding taxable years, along with the annual percentage changes in such rates and amounts, if any, from one year to the next succeeding year for each year shown. Each of the three members of the county board of equalization must be present and must participate in the deliberations on any appeal. A majority vote shall be required in any matter. All three members of the board must sign the decision indicating their vote."

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.